IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 20TH JULY 2007 / 29TH ASHADHA 1929

WP(C).No. 22461 of 2007(Y)

PETITIONER:

M/S.ASIAN PPG.INDUSTRIES LTD.,
NEAR POWER HOUSE, VYTTILA, COCHIN-19,
REPRESENTED BY IT'S AREA SALES EXECUTIVE
MR.GIREESH K.V.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY
CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/07/2007, THE COURT ON 20/07/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22461 of 2007

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Dated this the 20th day of July, 2007.

JUDGMENT

The petitioner's grievance is that interest not levied in assessment is separately levied vide Ext.P2. According to the petitioner, assessment itself is under challenge in appeal and therefore, petitioner has filed another appeal against demand of interest also. 50% of the disputed tax and disputed interest are stated to be separately paid. The W.P. is therefore disposed of directing the second respondent to hear the petitioner and dispose of the appeals within three months from the date of production of copy of this judgment. If petitioner has paid 50% as stated above, there will be direction to the respondents not to recover the balance till disposal of appeals.

C.N.RAMACHANDRAN NAIR
Judge

pms